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The Psychological Impact of Work Stress on Auditors: Exploring Determinants and Consequences

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Abstract
This research aims to investigate the practical effects of time pressure, work-family conflict, role conflict, role ambiguity, and locus of control on work stress and the behavior of reducing audit quality. The study specifically focuses on auditors from BPK, BPKP, and KAP in the provinces of South Sulawesi, Southeast Sulawesi, Maluku, and North Maluku. A total of 133 participants, including junior/staff auditors, senior auditors, audit managers, and audit partners involved in financial statement audits, were selected as the sample. The study adopts an explanatory quantitative approach, using a questionnaire as the data collection instrument. The data were analyzed using Partial Least Squares analysis. The findings indicate that increased time pressure leads to elevated work stress among auditors and contributes to a reduction in audit quality. Furthermore, experiencing higher levels of work-family conflict results in increased work stress for auditors, although it does not directly impact audit quality reduction behavior. Similarly, encountering elevated levels of role conflict intensifies work stress and leads to a higher tendency of reducing audit quality. However, the study did not find a significant relationship between role ambiguity and work stress or audit quality reduction behavior. Moreover, the locus of control influences work stress but does not affect audit quality reduction behavior. Finally, the study reveals a positive association between high levels of work stress and an increased tendency to reduce audit quality.

Keywords: work stress, audit quality, role ambiguity, locus of control, time pressure, role conflict

1. Introduction

The profession of a public accountant, particularly auditors, involves providing objective examinations of financial statements for companies. However, due to intense competition and increased demand for audits, there are concerns about auditors' ability to maintain audit quality. In some cases, auditors engage in behaviors that deviate from ethical codes, leading to a reduction in audit quality.

In recent years, there has been a growing focus on the occurrence of audit quality reduction behavior, leading to a more thorough investigation of auditor practices (Donnelly et al., 2003; Radtke and Wayne, 2004; Soobaroyen and Chengabroyan, 2006; Paino et al., 2010, 2014). The expectation for exceptional audit quality can generate significant pressure for auditors, which, in turn, can lead to work-related stress (Ugoji and Isele, 2009).

While previous research has extensively investigated auditor work stress, the emphasis has primarily been on its influence on performance (Chen et al., 2006) and job satisfaction (Chen and Silverthorne, 2008). The connection between work stress and the occurrence of audit quality reduction behavior has been examined by Robinson and Bennett (1995), Boyd et al. (2009), and Mohd Nor (2011), who discovered a relationship between work stress and the emergence of dysfunctional behaviors among auditors. Internal factors, such as the auditors' locus of control, and situational factors, including time pressure and role conflict during audits, contribute to the experience of work stress among auditors.

Given the varied findings from previous research on audit quality reduction behavior, further investigation is still required. Therefore, this study aims to re-examine the factors that cause work stress in auditors, namely time pressure, work conflict with family, role conflict, role ambiguity, and locus of control, to better understand their potential impact on reducing audit quality.

The audit report on government finances plays a crucial role in monitoring the implementation of audit findings. The quality of these reports is of utmost importance as they influence decision-making by government authorities. Thus, the role of auditors is crucial in promoting good governance in both the public and private

sectors in Indonesia. The implications of the research findings will provide valuable insights for the auditing profession, emphasizing the need for high-quality audit services. Additionally, this research can serve as a reference for local governments in overseeing auditors responsible for monitoring financial and developmental activities in compliance with relevant regulations. Ultimately, this study aims to contribute to the advancement of research in the fields of public sector accounting and behavioral accounting.

2. Theoretical Concept

2.1 Motivation Theory

Work motivation plays a significant role in generating, guiding, and sustaining behavior within the work environment. An auditor has a strong motivation for his work, but if he does not have enough knowledge and expertise and experience in accordance with his job or there is an unpleasant atmosphere for an auditor, it will cause stress at work and a reduction in audit quality behavior.

2.2 Expectancy Theory

Various factors influence the belief in expectancy, which posits that increased effort leads to improved performance. These factors include possessing the necessary skills, having access to resources and essential information, and receiving adequate support to fulfill job requirements. Auditors often face conflicting objectives as they strive to maintain high-quality standards while meeting challenging time targets (Cook and Kelley, 1988). Consequently, the achievement of budget goals plays a crucial role in determining the level of pressure experienced by auditors (McNair, 1991). The more difficult it is to meet time targets, the higher the pressure faced by auditors. As a result, balancing these responsibilities becomes challenging, leading to compromises in certain aspects (Robertson, 2007). McNair (1991) argues that time pressure is directly influenced by audit fees. Furthermore, time pressure compels auditors to work harder (Cook and Kelly, 1991; Otley and Pierce, 1996a), strive for efficiency (McDaniel, 1990), and employ more effective audit techniques (Coram and Woodliff, 2003).

2.3 Attribution Theory

According to attribution theory, individuals tend to attribute their expected future performance to the causes of success or failure in their past task execution. In the context of auditors, this theory is utilized to examine how they attribute their external behaviors to factors such as job stress, personality traits, and locus of control. An internal locus of control refers to the belief that outcomes are primarily influenced by one's own actions and efforts, leading individuals to operate more effectively within their environment. Those with an internal locus of control typically exhibit a strong work ethic and demonstrate resilience when facing challenges, both in their personal and professional lives. On the other hand, an external locus of control involves perceiving events as primarily influenced by external factors like luck and fate (Aube et al., 2007; Chen and Silverthorne, 2008).

2.4 Role Theory

According to role theory, individuals can experience conflict when they are simultaneously faced with pressures from multiple roles they occupy. It further suggests that roles represent specific behaviors exhibited by individuals within the broader framework of a group or social context, rather than being limited to specific individuals (Baron & Greenberg, 1993). Role is a behavior that is expected in accordance with one's position, position and social status and at the same time reflects one's rights and obligations. If a person's role does not reflect the desired expectations, then a role conflict will arise. Therefore, to avoid role conflict, the individual must carry out a certain way according to what he expects.

2.5 Stress Theory

Work environment factors, such as work conflict, time pressure, and role stress, along with individual characteristics, including personality type and personal experiences, are influential in the emergence of stress. These factors can affect an auditor's attitudes and behaviors within their work environment, particularly when it comes to completing audit tasks under time constraints (time pressure) and their locus of control. The culmination of these factors can ultimately lead to a reduction in audit quality (Otley and Pierce, 1996a; Pierce

and Sweeney, 2004). While some level of stress at work may not always be detrimental, excessive stress can result in auditors engaging in behaviors that compromise audit quality. Thus, research in the auditing field seeks to understand the relationship between stress factors and the effectiveness and efficiency of carrying out audit tasks.

The theoretical framework proposed in this study is as follows:

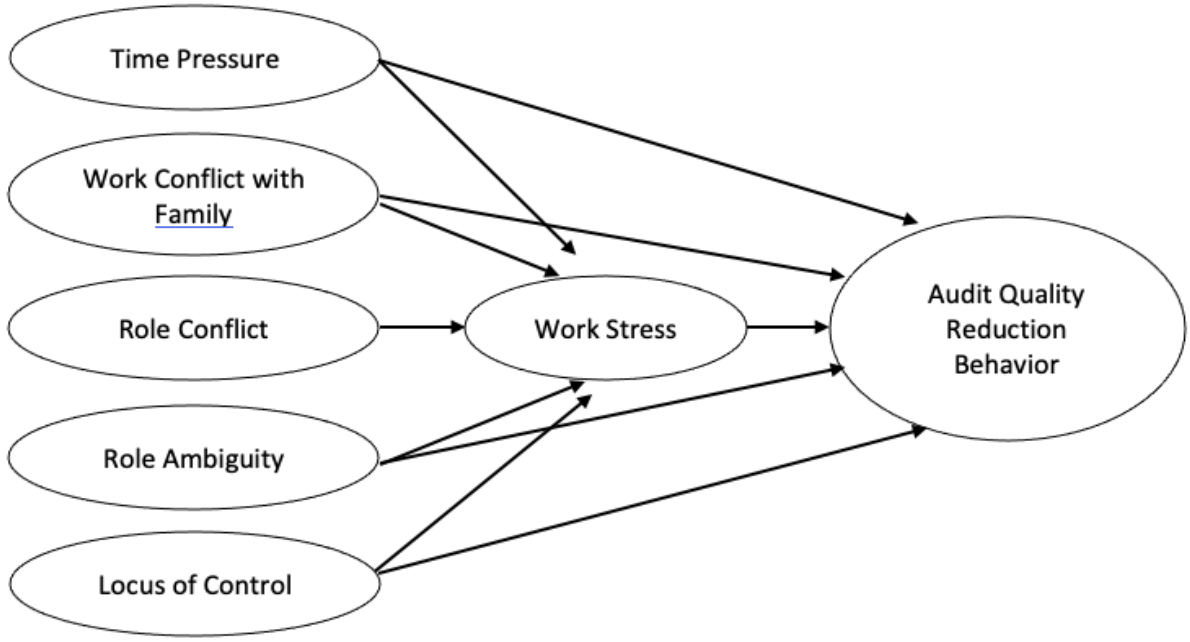

Figure 1. Research Framework

The research hypothesis is as follows:

H1a: The high time pressure will increase the auditor's work stress.
H1b: The high time pressure will increase the behavior of reducing audit quality.
H2a: The high work conflict with family will increase the auditor's work stress.
H2b: The high conflict between work and family will increase the behavior of reducing audit quality.
H3a: The high role conflict will increase the auditor's work stress.
H3b: The high role conflict will increase the behavior of reducing audit quality.
H4a: The high role ambiguity will increase the auditor's work stress.
H4b: The high role ambiguity will increase the behavior of reducing audit quality.
H5a: The high locus of control will increase the auditor's work stress.
H5b: The high locus of control will increase audit quality reduction behavior
H6: The high work stress will increase the behavior of reducing audit quality.

3. Research Method

This study employs an explanatory research design to achieve its objectives and align with the conceptual framework. Its primary aim is to explore the relationships between several exogenous or independent variables, including time pressure, work conflict with family, role conflict, role ambiguity, and locus of control, and endogenous or dependent variables, namely job stress and audit quality reduction behavior. By adopting an explanatory approach, this study seeks to test hypotheses and provide insights into the causal and correlational connections between the variables. The analysis utilizes the Partial Least Squares (PLS) method, which allows for the examination of both direct and indirect effects.

The target population for this study consists of auditors from BPK, BPKP RI, and KAP in the provinces of South Sulawesi, Southeast Sulawesi, Maluku, and North Maluku. The study encompasses auditors at all levels of the organizational hierarchy, including junior/staff auditors, senior auditors, audit managers, and audit

partners, who possess a minimum of 2 years of audit experience. The selection of auditors with a minimum of 2 years of experience is based on the assumption that they are entrusted with conducting the audit program. A random sampling method is employed, and the sample size is determined based on the requirements for data analysis using the PLS approach. According to Ghozali (2008), a minimum of 30 samples is necessary for maximum likelihood estimation with the PLS approach.

To measure the variables of interest, the study utilizes adapted questions from previous research instruments. The questionnaire design is aligned with the theoretical framework that guides the research question, ensuring comprehensive coverage of all relevant information.

Primary data is collected through the respondents' completion of the research questionnaire. To enhance response rates and ensure questionnaire accuracy, data collection involves direct visits to auditors at the BPK, BPKP, and KAP offices. Questionnaires are distributed and collected either online or through designated contact persons.

For data analysis, the study employs the Partial Least Squares (PLS) method. This method is chosen for its flexibility in confirming theories and predicting relationships between latent variables, particularly with smaller sample sizes. The data analysis using PLS encompasses two sub-models: the measurement model (outer model) and the structural model (inner model).

4. Results

A total of 133 auditors participated in the study as the sample. The target population consisted of auditors from BPK, BPKP RI, and KAP in the provinces of South Sulawesi, Southeast Sulawesi, Maluku, and North Maluku. The unit of analysis included auditors at all levels of the organizational hierarchy, such as junior/staff auditors, senior auditors, audit managers, and audit partners, who had a minimum of 2 years of audit experience.

The collected data underwent two stages of analysis. Firstly, the measurement model or outer model was tested, followed by the analysis of the structural model or inner model, following the approach described by Ghozali (2015). The study obtained results from each model test, which are summarized as follows:

4.1 Outer Model or Measurement Model

The utilization of data analysis techniques with SmartPLS involves assessing the outer model based on several criteria. One key criterion is the convergent validity of the measurement model, which is determined by examining the correlation between the indicators' scores and the variables' scores. Another important factor is the average variance extracted (AVE) value, which should exceed 0.5 to indicate satisfactory convergent validity.

In addition, it is crucial to evaluate the loading values of each indicator. All dimensions of the variable should have loading values greater than 0.5, or the loading factor value for a specific construct should be higher compared to the loading factor values for other constructs. These criteria help ensure that the measurement model meets the requirements for convergent validity, as suggested by Chin (1995).

Table 1

Variable	Construct	Initial Model	Modification	Variable	Construct	Initial Model	Modification
X1 Time Pressure	X1.1	0.038	0,1422	X4 Role Ambiguity	X4.1	0.126	-
	X1.2	0.004	-		X4.2	0.427	-
	X1.3	0.730	0.734		X4.3	0.172	-
	X1.4	-0.030	-		X4.4	0.228	-
	X1.5	-0.114	-		X4.5	0.495	0.612
	X1.6	0.893	0.895		X4.6	0.661	0.744
	X1.7	0.776	0.777		X4.7	0.256	-
X2	X2.1	0.537	-		X4.8	0.756	0.752
	X2.2	0.666	0.651		X4.9	0.833	0.825

Work Conflict with Family	X2.3	0.704	0.670		X4.10	0.850	0.859
	X2.4	0.816	0.706		X4.11	0.482	-
	X2.5	0.654	0.810	X5 Locus of Control	X5.1	0.398	-
	X2.6	0.887	0.669		X5.2	0.461	-
	X2.7	0.874	0.887		X5.3	0.543	-
	X2.8	0.781	0.873		X5.4	0.188	-
	X2.9	0.755	0.780		X5.5	0.761	0.849
	X2.10	0.714	0.754		X5.6	0.611	0.773
X3 Role Conflict	X3.1	0.567	-		X5.7	0.250	-
	X3.2	0.737	0.691		X5.8	-0.004	-
	X3.3	0.549	-		X5.9	0.551	0.720
	X3.4	0.584	-		X5.10	0.283	-
	X3.5	0.522	-		X5.11	0.509	-
	X3.6	0.634	0.644		X5.12	0.464	-
	X3.7	0.563	-		X5.13	0.599	0.774
	X3.8	0.764	0.796		X5.14	-0.344	-
	X3.9	0.747	0.771		X5.15	0.351	-
	X3.10	0.600	0.657	Y2 Audit Reduction Quality Behavior	Y2.1	0.751	0.753
	X3.11	0.760	0.790		Y2.2	0.701	0.706
	X3.12	0.760	0.791		Y2.3	0.719	0.717
	X3.13	0.797	0.822		Y2.4	0.711	0.714
Y1 Work Stress	Y1.1	0.890	0.895		Y2.5	0.679	0.675
	Y1.2	0.820	0.848		Y2.6	0.702	0.706
	Y1.3	0.722	0.746		Y2.7	0.080	-
	Y1.4	0.886	0.897		Y2.8	0.239	-
	Y.1.5	0.519	-		Y2.9	0.227	-
					Y2.10	0.783	0.787

Source: Processed Data, 2021.

After conducting the tests, it was found that the initial outer model lacked convergent validity as several indicators had loading factor values below 0.60. To address this issue, adjustments were made to the model by removing indicators with loading factor values below the threshold. The modified model, as presented in the Outer Loading (Measurement Model) table, demonstrates that all loading factors now exceed 0.60. As a result, none of the variable constructs were eliminated from the model.

The subsequent step in evaluating the outer model of the measurement model involves assessing the composite reliability and Cronbach's alpha. To be considered reliable, the Cronbach's alpha value should be greater than 0.6, and the composite reliability value should exceed 0.7 (Ghozali and Latan, 2015). Additionally, the validity and reliability criteria can be determined by examining the reliability value and the AVE (average variance extracted) value for each construct. A construct is deemed to have high reliability if the composite reliability value is 0.70 or higher, and the AVE is above 0.50.
The construct reliability test results, including the composite reliability, Cronbach's alpha, and AVE values for all variables, are presented in Table 2.

Table 2. Construct Reliability Test Results

	Cronbach's Alpha	*rho A*	*Composite Reliability*	*Average Variant Extracted (AVE)*
Time Pressure	0.724	0.736	0.846	0.648

Work Conflict with Family	0.914	0.925	0.927	0.589
Role Conflict	0.887	0.895	0.910	0.560
Role Ambiguity	0.821	0.884	0.873	0.582
Locus of Control	0.799	0.904	0.861	0.609
Work Stress	0.870	0.890	0.911	0.720
Audit Quality Reduction Behavior	0.849	0.855	0.885	0.523

Source: Processed Data, 2021.

The analysis of Table 2 reveals that all constructs meet the recommended reliability criteria. The Cronbach's alpha values are greater than 0.60, indicating good internal consistency. Moreover, the composite reliability values exceed 0.70, indicating high reliability of the constructs. Additionally, the AVE values are above 0.50, indicating satisfactory convergent validity. Thus, based on these findings, it can be concluded that the measurement model exhibits reliability for all constructs.

4.2 Structural Model Testing (Inner Model)

The structural model, also known as the inner model, provides a representation of the relationships between latent variables based on substantive theory. It is designed to illustrate the connections between these variables based on the research hypothesis or problem. Evaluating the PLS model's structure involves analyzing several key factors, including the coefficient of determination (R-Square), conducting Predictive Relevance (Q2) tests, and assessing the Goodness of Fit Index (GoF).

The evaluation process begins by examining the R-Square value. This metric indicates the percentage of variance explained by the structural path coefficient, which reflects the strength of the relationship between the independent and dependent variables. Changes in the R-Square value help to understand the substantive effect or impact of specific exogenous latent variables on the endogenous latent variables. A higher R-Square value (> 0.75, > 0.5, or > 0.25) indicates a strong, moderate, or weak influence of the latent predictor at the structural level (Ghozali and Latan, 2015).

Table 3. R-Square Estimation Results

Variable	R Square	R Square Adjusted
Y1 (Work Stress)	0,537	0,518
Y2 (Audit Quality Reduction Behavior)	0,598	0,579

The findings presented in Table 3 demonstrate that the work stress variable has an R-square value of 0.537, indicating that the independent variable explains 53.7% of the variance in the dependent variable. The remaining variance is attributed to other unexamined variables in this study. Similarly, the reducing audit quality behavior variable has an R-square value of 0.598, indicating that the independent variable explains 59.8% of the variance in the dependent variable, with the remaining variance explained by unexamined variables. In addition to R-Square, the PLS model is evaluated using Q-Square and Goodness of Fit (GoF) measures to assess the predictive relevance of the model constructs. These measures evaluate how well the model fits the data, ensuring its appropriateness and accuracy.

$$Q2 = 1 - (1-R1^2)(1-R2^2)\ldots(1-Rn^2)\ldots$$
$$= 1 - (1-0{,}537^2)(1-0{,}598^2)$$
$$= 0{,}543$$
$$GoF = $$
$$=$$
$$= 0{,}558$$

Based on the calculations, the Q-Square value is found to be 0.543, and the GoF value is 0.558. These values indicate a moderate level of model fit, suggesting that the constructed model is reasonably aligned with the data and can be further examined. The next step involves hypothesis testing to determine the significance of the estimated parameters and gain insights into the relationships among the research variables. Table 4 presents the inner weight output, which serves as the basis for testing the hypotheses in the structural model.

Tabel 4. Result for Inner Weight

Variabel	Original Sample Estimate	Sample Mean	Standard Deviation	T-Statistics	P-Values
X1 -> Y1	0.246	0.235	0.091	2.698	0.007
X1 -> Y2	0.369	0.377	0.090	4.114	0.000
X2 -> Y1	0.145	0.141	0.062	2.344	0.019
X2 -> Y2	0.088	0.095	0.075	1.174	0.241
X3 -> Y1	0.449	0.454	0.097	4.621	0.000
X3 -> Y2	0.260	0.265	0.087	2.987	0.003
X4 -> Y1	-0.113	-0.117	0.056	2.014	0.045
X4 -> Y2	0.031	0.023	0.064	0.487	0.627
X5 -> Y1	0.198	0.200	0.056	3.518	0.000
X5 -> Y2	0.000	0.003	0.068	0.006	0.996
Y1 -> Y2	0.266	0.243	0.103	2.599	0.010

Source: Data Processed, 2021.

The PLS statistical analysis employs the bootstrap method to test each hypothesized relationship within the sample. This testing approach is utilized to minimize the impact of any abnormal research data. The results of the bootstrapping tests conducted during the PLS analysis are presented below:

H1a: The analysis reveals a significant positive relationship between high time pressure and auditor's work stress. The path coefficient value of 0.246 indicates that an increase in time pressure leads to an increase in work stress. The t-value of 2.698, exceeding the critical t-value (1.986), confirms the statistical significance of this relationship. Thus, the hypothesis H1a, which proposes that high time pressure increases auditor's work stress, is supported and accepted.

H1b: The findings reveal a noteworthy positive association between elevated time pressure and the behavior of reducing audit quality. The path coefficient value of 0.369 indicates that as time pressure increases, the tendency to engage in audit quality reduction behavior also increases. The obtained t-value of 4.114 exceeds the critical t-value (1.986), providing strong evidence of the statistical significance of this relationship. Consequently, hypothesis H1b, which proposes that high time pressure amplifies audit quality reduction behavior, is validated and accepted.

H2a: The findings reveal that there is a positive association between high work conflict with family and increased work stress among auditors. The path coefficient value of 0.145 indicates that as work conflict with family intensifies, auditors experience higher levels of work stress. The obtained t-value of 2.344 surpasses the critical t-value (1.986), indicating the statistical significance of this relationship. Consequently, hypothesis H2a, which proposes that high work conflict with family contributes to elevated work stress among auditors, is supported and accepted.

H2b: The analysis reveals that there is no significant impact of high work conflict with family on the behavior of reducing audit quality. The path coefficient value is 0.088, and the corresponding t-value is 1.174, which is lower than the critical t-value of 1.986. These results indicate that the relationship between work-family conflict and audit quality reduction behavior is not statistically significant. Therefore, hypothesis H3b, proposing that high conflict between work and family increases the behavior of reducing audit quality, is not supported and is rejected.

H3a: The analysis indicates that high role conflict has a significant effect on increasing the auditor's work stress. The path coefficient value of 0.449 and the t-value of 4.621, which exceeds the critical t-value of 1.986, provide strong evidence for a statistically significant relationship. This implies that when there is a high level of role conflict, it is likely to contribute to increased work stress among auditors. Therefore, hypothesis H3a, which posits that high role conflict influences auditor work stress, is supported and accepted based on the findings.

H3b: The findings suggest that there is a positive association between high role conflict and the behavior of reducing audit quality. The path coefficient value of 0.260 and the t-value of 2.987, which exceeds the critical t-value of 1.986, provide strong evidence for a significant relationship. Thus, it can be concluded that high role conflict has a significant impact on increasing the behavior of reducing audit quality. Therefore, hypothesis H3b, which posits that high role conflict affects audit quality reduction behavior, is supported and accepted.

H4a: The findings from the analysis reveal that high role ambiguity does have an effect on auditor work stress. The path coefficient value of -0.113 and the corresponding t-value of 2.014, exceeding the critical t-value of 1.986, indicate a statistically significant relationship. However, the negative direction of the path coefficient implies that high role ambiguity is associated with a decrease in auditor work stress, rather than an increase. Therefore, the hypothesis H2a, suggesting that high role ambiguity increases auditor work stress, is rejected.

H4b: The findings of the analysis indicate that there is no substantial influence of high role ambiguity on the behavior of reducing audit quality. The path coefficient value is 0.031, and the corresponding t-value is 0.487, which is below the critical t-value of 1.986. These results suggest that the relationship between role ambiguity and the behavior of reducing audit quality is not statistically significant. Therefore, the hypothesis H3b, which proposes a positive association between role ambiguity and the behavior of reducing audit quality, is rejected.

H5a : The findings of the analysis reveal a significant association between locus of control and the level of work stress experienced by auditors. The path coefficient value is 0.198, accompanied by a t-value of 3.518, surpassing the critical t-value of 1.986. This outcome supports the hypothesis H3a, indicating that locus of control positively influences the auditor's work stress. Therefore, the hypothesis H3a is accepted, confirming that a higher locus of control leads to increased work stress among auditors.

H5b : The findings from the analysis indicate that there is no significant relationship between locus of control and the behavior of reducing audit quality. The path coefficient value is 0.000, with a corresponding t-value of 0.006, which is lower than the critical t-value of 1.986. This suggests that locus of control does not have a substantial impact on the behavior of reducing audit quality. Therefore, hypothesis H5b, which posits that locus of control increases audit quality reduction behavior, is rejected based on the results.

H6: Based on the test results, it is evident that high work stress among auditors has a substantial effect on the behavior of reducing audit quality. The path coefficient value is 0.266, with a corresponding t-value of 2,599. This t-value exceeds the critical t-value of 1.986, indicating that the relationship is statistically significant. Therefore, hypothesis H6, which posits that high work stress increases the behavior of reducing audit quality, is supported and accepted.

5. Discussion

The test results indicate that both the outer model test (measurement model) and the inner model test (structural model) demonstrate appropriate measurement properties. The outer model test encompasses validity and reliability assessments. The test results confirm that all the measurement model instruments are highly suitable for data collection purposes. Consequently, the data obtained from this study are valid and reliable for hypothesis testing.

5.1 High time pressure will increase auditor work stress

The test results confirm the hypothesis that high time pressure increases auditor work stress. When auditors face greater time pressure, it leads to an increase in their work stress. During the audit process, auditors often

encounter challenging situations, such as tight deadlines, which contribute to heightened time pressure. These tight time targets can create pressure and subsequently result in increased stress levels for auditors. However, it is important to note that the expected level of stress for auditors is generally low to medium.

Auditors face conflicting goals as they strive to maintain high-quality standards while meeting demanding time targets (Cook and Kelley, 1988). The achievement of budgeted time is a significant factor that determines the level of pressure experienced by auditors (McNair, 1991). The more challenging it is to meet the specified time targets, the greater the pressure auditors will face. This study aligns with the perspective of Newstrom and Davis (1993), which identifies various factors that contribute to the emergence of stress in the work environment, including work conflict, time pressure, and role stress. The impact of stress on work performance can either enhance or hinder it, depending on the level of stress experienced.

However, contrasting views have been presented by Hirst (1983) and Moreno and Bhattacharjee (2003), suggesting that there is no significant relationship between time pressure, auditor work stress, and the behavior of reducing audit quality (Mohd Nor, 2011, and Svanberg & Ohman, 2016). This could be attributed to experienced auditors' ability to effectively manage the time pressure they encounter in their work.

5.2 High time pressure will increase audit quality reduction behavior

The test results confirm the hypothesis that high time pressure increases the behavior of reducing audit quality. When auditors face greater time pressure, it leads to an increase in the behavior of reducing audit quality. Auditors are often confronted with challenging situations where they have a strong expectation to complete audits within designated time frames while also ensuring high-quality work and producing reliable audit reports. Time pressure is a crucial factor in determining audit fees and evaluating the effectiveness of an auditor's work. However, there are instances where the allocated time for completing audit tasks does not align with the actual time required. This discrepancy can induce auditors to engage in behaviors that compromise audit quality. In other words, the limited time pressure places significant stress on auditors as they strive to meet deadlines (Margheim et al., 2005). Consequently, high time pressure tends to prompt auditors to engage in behaviors that result in a reduction in audit quality.

5.3 High work conflict with family will increase auditor's work stress

The test results provide empirical evidence supporting the hypothesis that high work conflict with family increases auditor work stress. When auditors experience greater levels of work conflict with their family, it leads to an increase in work stress. This is particularly evident during the audit process, where auditors often face challenging situations with tight deadlines.

Role theory, as proposed by Baron & Greenberg (1993), explains that individuals encounter conflict when faced with multiple pressures that simultaneously target them. Roles play a vital role in the overall structure of a group and shape individuals' behaviors within a specific social context.

Various factors contribute to work-related stress, impacting an auditor's attitudes and behaviors in the work environment while carrying out audit tasks. Stress theory suggests that stress can arise from individual characteristics, such as personality type and personal experiences (Newstrom and Davis, 1993). Therefore, work conflict with family can be one of the factors that contribute to auditor work stress, ultimately hindering the effectiveness of their work.

By recognizing the impact of work conflict with family on auditor stress levels, organizations can implement strategies to support work-life balance and alleviate stressors associated with conflicting responsibilities. Promoting a supportive and understanding work environment can enhance auditor well-being and improve the quality of their work.

5.4 High work conflict with family will increase audit quality reduction behavior

The test results show that the proposed hypothesis is rejected. Thus the hypothesis which states that high work conflict with family will increase the behavior of reducing audit quality empirically cannot be proven. It can be said that even though the auditor experiences work conflicts with his family, it will not affect the auditor's behavior in reducing the quality of the audits carried out. In the previous hypothesis that work conflict

with family significantly affects auditor stress but not behavior in reducing audit quality. The ability to manage roles that individuals can place in their position in work situations will be a good attitude for an auditor.

5.5 The high role conflict will increase the auditor's work stress

The test results provide empirical support for the hypothesis that high role conflict increases auditor work stress. When auditors experience greater levels of role conflict, it leads to an escalation in work stress. Role conflict arises due to inconsistencies or disparities in the expectations and demands placed on auditors within their professional roles. This finding aligns with role theory, which posits that individuals encounter conflicts when they face competing pressures from different sources. Role theory emphasizes the significance of roles in shaping group dynamics and highlights how individuals' behaviors are influenced by their social context (Baron & Greenberg, 1993).

An unsupportive work environment can significantly contribute to work stress, which has detrimental effects on both individuals and organizations. It is crucial to have individuals who can effectively manage their behavior and cultivate a positive work environment in order to prevent unfavorable practices in auditing. Meeting the expectations and demands of diverse stakeholders within a relevant context can create potentially stressful situations (Kahn et al., 1964; Goolsby, 1992; Rustiarini, 2014). Taking steps to address role conflict and foster a supportive work atmosphere can help mitigate work stress and promote well-being among auditors, ultimately benefiting both individuals and organizations.

5.6 High role conflict will increase audit quality reduction behavior

The test results indicate that the proposed hypothesis is accepted. Therefore, there is empirical evidence supporting the hypothesis that suggests high role conflict increases the behavior of reducing audit quality. When auditors face higher levels of role conflict, it leads to a greater likelihood of engaging in behaviors that result in a reduction in audit quality. Role theory explains that roles are specific behaviors expected from individuals within a social context, reflecting their rights and obligations (Baron & Greenberg, 1993). When an individual's role does not align with the desired expectations, role conflict arises. In the case of auditors, they have dual roles: as professionals bound by the code of ethics of the accounting profession and as members of the organization. If auditors perceive a conflict between the values of the organization and the values they uphold as professionals, role conflict emerges. In the theory of motivation, it is stated that if auditors have strong motivation for their work but lack sufficient knowledge, expertise, or experience in alignment with their job requirements, or if they experience an unfavorable work environment, it can lead to work stress and a reduction in audit quality. Auditors often encounter potential role conflicts due to discrepancies between the expectations conveyed within the organization and those from external sources (Tsai & Shis, 2005). These findings align with the research conducted by Otley and Pierce (1996a), which highlights the impact of different working conditions and audit arrangements on the occurrence of role conflict.

5.7 The high level of role ambiguity will increase the auditor's work stress

The empirical evidence from the test results contradicts the proposed hypothesis, indicating that an increase in role ambiguity does not lead to an increase in the auditor's work stress. Despite role ambiguity having a significant impact on the auditor's work stress, the path coefficient value reveals a negative direction, suggesting that high role ambiguity does not contribute to increased work stress among auditors. This finding implies that the relationship between role ambiguity and work stress is not consistent and may be influenced by various factors, such as individual motivation and the ability to manage expectations within the organizational context. Therefore, it is crucial to consider these additional factors when exploring the effects of role ambiguity on the auditor's work stress.

5.8 High role ambiguity will increase audit quality reduction behavior

The test results indicate that the proposed hypothesis is rejected. Therefore, there is no empirical evidence supporting the hypothesis that suggests an increase in role ambiguity leads to an increase in the behavior of reducing audit quality. In line with expectancy theory, which states that individuals believe that exerting greater effort will result in better performance, expectations are influenced by factors such as possessing the necessary

skills for the job, having access to the right resources, receiving essential information, and obtaining the necessary support to accomplish the tasks effectively.

5.9 The high locus of control will increase the auditor's work stress

The test results provide empirical support for the hypothesis that an increase in locus of control is associated with an increase in the auditor's work stress. The findings indicate that individuals with a higher locus of control tend to experience higher levels of work stress. Attribution theory suggests that individuals with a strong belief in external factors influencing events, such as fate and luck, may feel more overwhelmed and prone to giving up when faced with difficult problems or threats to their well-being (Aube et al., 2007; Chen and Silverthorne, 2008).

The results align with previous research conducted by Reed et al. (1994), Donnelly et al. (2003), and Chen & Silverthorne (2008), which found a positive and significant relationship between external locus of control and the behavior of reducing audit quality. These studies indicate that individuals with an external locus of control may be more likely to engage in behaviors that compromise audit quality.

However, it is important to note that the findings differ from the research conducted by Malone and Roberts (1996), which did not find a significant relationship between locus of control and the behavior of reducing audit quality. These inconsistent results suggest that the relationship between locus of control and audit quality reduction behavior is complex and may be influenced by other factors.

Further investigation is necessary to fully understand the underlying mechanisms and contextual factors that contribute to the relationship between locus of control and work stress in the auditing profession. Additionally, considering the influence of other individual and organizational factors on work stress and audit quality reduction behavior would provide a more comprehensive understanding of the dynamics involved.

5.10 A high locus of control will increase audit quality reduction behavior

The results of the tests indicate that the proposed hypothesis, which suggests that an increase in locus of control leads to a behavior of reducing audit quality, has been rejected. Therefore, the empirical evidence does not support this hypothesis. Locus of control refers to an individual's belief in their ability to control the outcomes of their actions (Rotter, 1966). It has been hypothesized that individuals with a higher locus of control would engage in behaviors that undermine audit quality. However, the findings of this study indicate that locus of control does not have a significant effect on the behavior of reducing audit quality.

These results align with the research conducted by Malone and Roberts (1996), which also found no significant relationship between locus of control and the behavior of reducing audit quality. These findings suggest that other factors or mechanisms may play a more prominent role in influencing audit quality reduction behaviors. It is possible that organizational factors, professional standards, or ethical considerations exert stronger influences on audit quality than individual characteristics like locus of control.

It is important to note that these findings contrast with previous studies conducted by Reed et al. (1994), Gable and Dangello (2010), Donnelly et al. (2003), and Chen & Silverthorne (2008), which reported a positive and significant relationship between locus of control and the behavior of reducing audit quality. The discrepancies among these studies may be attributed to variations in research contexts, methodologies, or sample characteristics.

Further research is necessary to delve deeper into the relationship between locus of control and audit quality reduction behavior. Exploring potential moderating or mediating variables, considering diverse contexts, and employing more robust research designs would enhance our understanding of the complex dynamics at play. Such research efforts will contribute to a more comprehensive and nuanced understanding of the factors influencing audit quality and shed light on the specific role, if any, that locus of control plays in this context.

5.11 High work stress will increase audit quality reduction behavior

The test results provide empirical evidence supporting the hypothesis that work stress is associated with a behavior of reducing audit quality. The findings indicate that increased work stress among auditors leads to a higher likelihood of engaging in behaviors that compromise audit quality. The demanding nature of the audit profession and the pressure to maintain high standards can contribute to work stress, which in turn affects

auditor behavior (Ugoji and Isele, 2009). Work stress can have both positive and negative effects on auditors. While positive stress may enhance motivation and performance, excessive or negative stress can lead to dysfunctional behavior and a reduction in audit quality (Fevre et al., 2003).

The theory of work motivation suggests that employees' motivation influences their behavior in the workplace. In the case of auditors, high levels of motivation alone may not be sufficient if they lack the necessary knowledge, expertise, or experience for their job or if they face unfavorable work conditions. This can result in work stress and a subsequent decrease in audit quality behavior. While work stress does not always have negative consequences, excessive stress can lead auditors to deviate from expected professional practices, compromising audit quality. Research in the auditing field has consistently emphasized the relationship between work stress and the effectiveness and efficiency of audit tasks.

It is worth noting that work stress can have varied effects on auditors. While it is an inherent part of the profession due to high-pressure and time-constrained situations, excessive stress can lead to negative outcomes. Auditors working under such conditions may exhibit behaviors that reduce audit quality. Unfavorable work environments contribute to stress, which, if left unaddressed, can lead to job dissatisfaction and ultimately impact audit quality. The results of this study align with previous research by Robinson and Bennett (1995), Boyd et al. (2009), and Mohd Nor (2011), highlighting the relationship between work stress, dysfunctional auditor behavior, and a decline in audit quality.

These findings underscore the importance of recognizing and managing work stress in the auditing profession to ensure high audit quality. Implementing effective stress management strategies, fostering supportive work environments, and promoting work-life balance are crucial in mitigating the negative impacts of work stress and maintaining optimal performance among auditors. By addressing work stress, organizations can create an environment that enables auditors to perform their duties effectively and uphold the standards of audit quality.

6. Conclusion

Based on the conducted tests in this study, a significant number of hypotheses were examined, with 7 out of the 11 hypotheses being supported while 4 hypotheses were not supported. The hypotheses that were supported include: high time pressure increases auditor work stress, high time pressure increases audit quality reduction behavior, high work conflict with family increases auditor work stress, high role conflict increases auditor work stress, high role conflict increases audit quality reduction behavior, locus of control increases auditor work stress, and high work stress increases audit quality reduction behavior. On the other hand, the hypotheses that were not supported include: high work conflict with family increases audit quality reduction behavior, high role ambiguity increases auditor work stress, high role ambiguity increases audit quality reduction behavior, and locus of control increases audit quality reduction behavior.

These findings highlight the significance of work stress and its impact on audit quality reduction behavior, which runs counter to the primary objective of the auditor's role in enhancing service quality. The implications of these results are of utmost importance for local government bodies tasked with overseeing auditors responsible for monitoring financial and development implementations in compliance with regulations. Additionally, these findings offer valuable insights for audit leaders to evaluate and establish policies that foster a conducive work environment for auditors. This includes creating conditions that mitigate work-related stress, ensuring auditors can perform their duties without experiencing excessive stress, and ultimately reducing any dysfunctional behavior that may compromise audit quality.

However, it is crucial to acknowledge the limitations of this study. The sample size was confined to auditors from specific entities such as BPK, BPKP RI, and KAP in South Sulawesi Province, which may limit the generalizability of the findings to other regions or contexts within Indonesia. Furthermore, the study focused on specific factors such as time pressure, work conflict with family, role conflict, role ambiguity, and locus of control as drivers of work stress and audit quality reduction behavior. There may be additional variables that influence these phenomena, and future research should consider incorporating a more comprehensive set of factors to enhance our understanding of the complexities surrounding work stress and its impact on audit quality.

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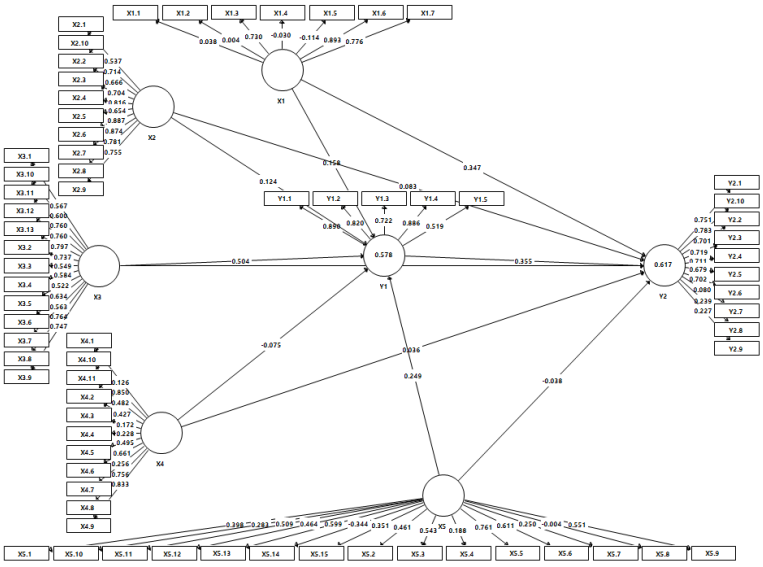
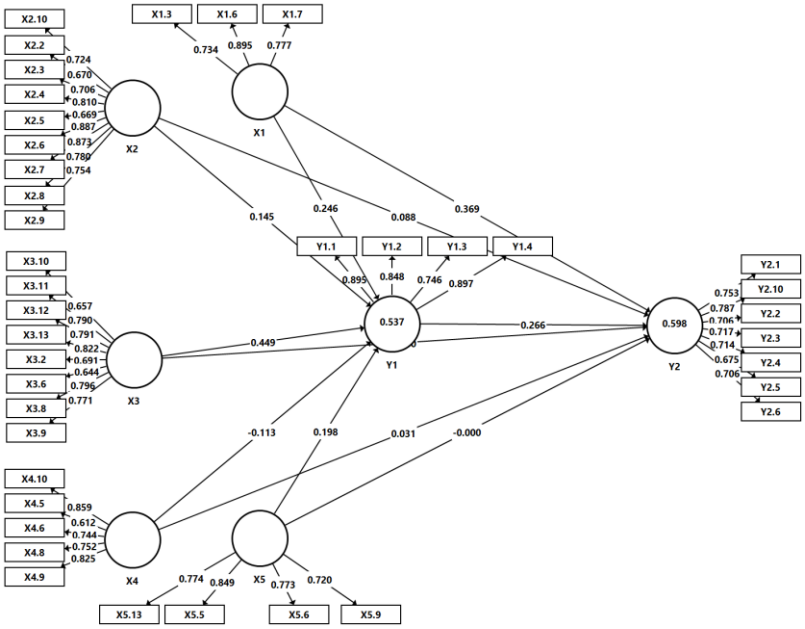
APPENDIX

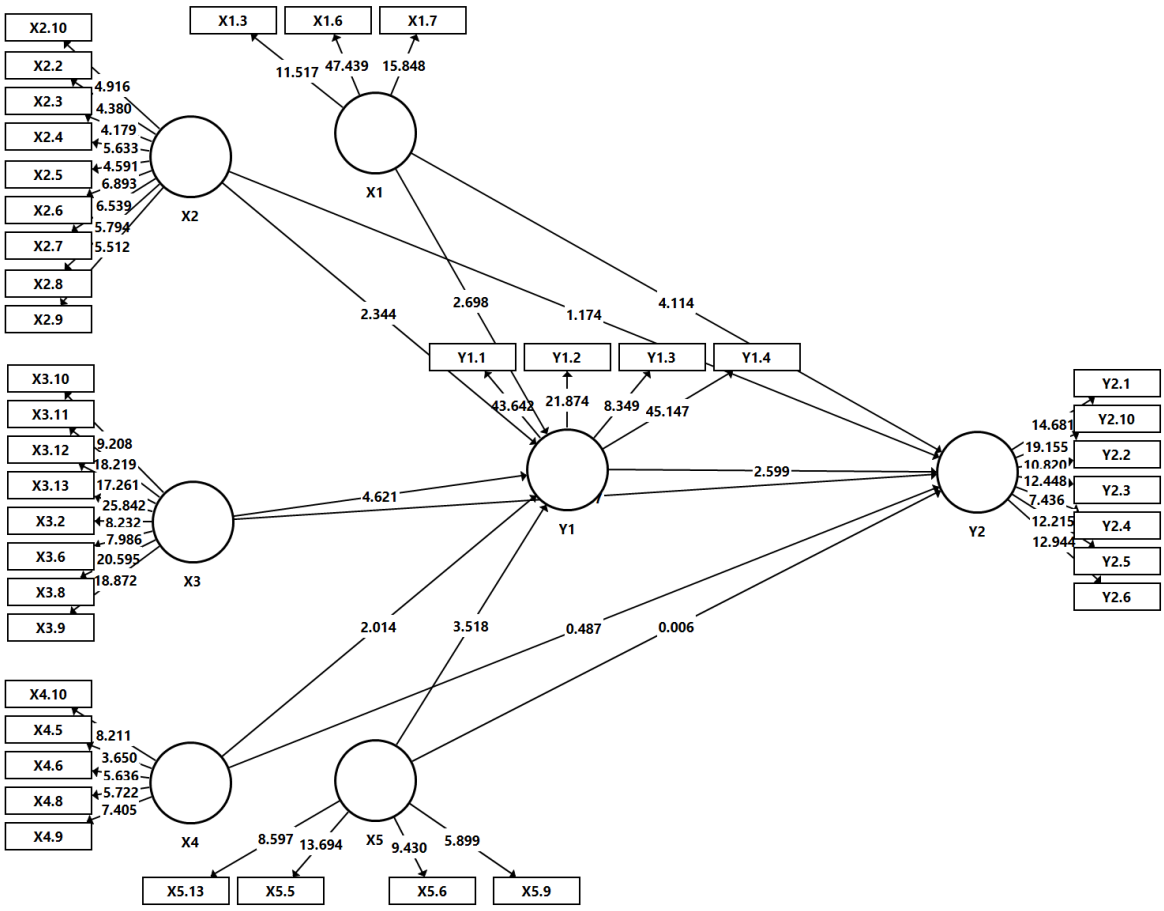
Before Modification



After Modification



Bootsraping.



Specific Indirect Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
X1 -> Y1 -> Y2	0.066	0.058	0.036	1.800	**0.072**
X5 -> Y1 -> Y2	0.053	0.049	0.025	2.083	**0.038**
X2 -> Y1 -> Y2	0.039	0.033	0.021	1.839	**0.066**
X3 -> Y1 -> Y2	0.120	0.111	0.053	2.247	**0.025**
X4 -> Y1 -> Y2	-0.030	-0.028	0.018	1.631	**0.103**